

UNITED STATES COURT OF APPEALS
FOR THE THIRD CIRCUIT

No. 06-3007

EDMOND C. GALLOWAY, Successor Trustee

Appellant

v.

UNITED STATES OF AMERICA

On Appeal from the United States District Court
for the Western District of Pennsylvania
(D.C. No. 05-cv-00050E)
District Judge: Honorable Sean J. McLaughlin

Argued May 15, 2007
Before: FISHER, NYGAARD and ROTH, *Circuit Judges*.

JUDGMENT

This cause came on to be heard on the record from the United States District Court for the Western District of Pennsylvania and was argued on May 15, 2007.

On consideration whereof, it is now hereby ORDERED and ADJUDGED that the order of the District Court entered May 9, 2006, be and the same is hereby AFFIRMED. All of the above in accordance with the opinion of this Court.

Costs taxed against Appellant.

Attest:

/s/ Marcia M. Waldron
Clerk

DATED: June 21, 2007